

**Company Registration No. 558131**

**CALLAN TRUCK PARTS LIMITED  
ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025**

**CALLAN TRUCK PARTS LIMITED**

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Directors Information

**CALLAN TRUCK PARTS LIMITED**

**DIRECTORS AND OTHER INFORMATION**

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Directors:	James O'Brien John Grogan
Secretary:	James O'Brien
Bankers:	AIB Bank 3 High Street Kilkenny
Registered Office:	Unit 4 Westcourt Business Park Callan Co Kilkenny
Company Registered Number:	558131

## Directors' Responsibilities

### CALLAN TRUCK PARTS LIMITED

#### STATEMENT OF DIRECTORS' RESPONSIBILITIES AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

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##### General responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the accounting standards issued by the Financial Reporting Council.

Irish company law requires the directors to prepare financial statements for each financial period. Under that law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council). Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards;
- prepare the financial statements on the going concern basis unless it is appropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy and enable them to ensure that the financial statements and directors' report comply with the Companies Act 2014. They are also responsible for safeguarding the assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

##### Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 3 to 4:

the directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business;

the directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30 April 2025.

On behalf of the board

**James O'Brien**  
Director

**John Grogan**  
Director

**21 January 2026**

## CALLAN TRUCK PARTS LIMITED

### BALANCE SHEET AS AT 30 APRIL 2025

	Notes	2025 €	€	2024 €	€
<b>Fixed assets</b>					
Tangible assets		<u>32,916</u>	32,916	<u>49,173</u>	49,173
<b>Current assets</b>					
Stocks		331,999		266,002	
Debtors		239,260		227,897	
Cash at bank and in hand		<u>635,796</u>		<u>550,781</u>	
		<u>1,207,055</u>		<u>1,044,680</u>	
<b>Creditors: amounts falling due within one year</b>	<b>2</b>	<u>(199,341)</u>		<u>(209,909)</u>	
<b>Net current assets</b>		<u>1,007,714</u>		<u>834,771</u>	
<b>Total net assets</b>		<u><u>1,040,630</u></u>		<u><u>883,944</u></u>	
<b>Capital and reserves</b>					
Called up share capital	<b>3</b>	100		100	
Share premium		39,900		39,900	
Profit and loss account		<u>1,000,630</u>		<u>843,944</u>	
<b>Shareholders' funds</b>		<u><u>1,040,630</u></u>		<u><u>883,944</u></u>	

We, as directors of Callan Truck Parts Limited, state that:

(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;

(b) the company is availing itself of the exemption on the grounds that the conditions specified in Section 358 are satisfied;

(c) the shareholders of the company have not served a notice on the company under Section 334(1) in accordance with Section 334(2);

(d) we acknowledge the company's obligations, under the Companies Act 2014 to keep adequate accounting records and prepare Financial Statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a year and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company:

(e) the company has relied on the specified exemption contained in Section 352 of the Companies Act 2014 on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged Financial Statements have been properly prepared in accordance with Section 353 Companies Act 2014.

Approved by the board and authorised for issue on 21 January 2026

**James O'Brien**  
Director

**John Grogan**  
Director

## CALLAN TRUCK PARTS LIMITED

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

#### 1 Accounting policies

##### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Financial Reporting Council. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

##### Accounting convention

The financial statements are prepared under the historical cost convention.

##### Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

##### Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

2	Creditors: amounts falling due within one year	2025 €	2024 €
	Trade and other creditors	<u>199,341</u>	<u>209,909</u>
	Included in other creditors are amounts relating to taxation	<u>81,203</u>	<u>91,429</u>
3	Share capital	2025 €	2024 €
	<b>Authorised</b> 100,000 Ordinary shares of €1 each	<u>100,000</u>	<u>100,000</u>
	<b>Allotted, called up and fully paid</b> 100 Ordinary shares of €1 each	<u>100</u>	<u>100</u>

#### 4 Directors' interests

The directors' beneficial interests of the company were as stated below:

	Ordinary shares of €1 each	
	30/04/2025	30/04/2024
James O'Brien	50	50
John Grogan	50	50

#### 5 Approval of financial statements

The directors approved the financial statements on 21 January 2026.